

State of Arkansas P-Card

NON-ALLOWABLE USES

PURCHASING THE FOLLOWING NON-ALLOWABLE ITEMS COULD RESULT IN THE REVOCATION OR SUSPENSION OF THE STATE OF ARKANSAS P-CARD. THIS LIST IS NOT ALL INCLUSIVE; IT IS A LIST TO ASSIST AGENCIES TO DETERMINE WHAT ITEMS ARE NON-ALLOWABLE. IF YOU ARE IN DOUBT CONTACT YOUR CARDHOLDER LIASION.

NON-ALLOWABLE Uses include, but not limited to.

- **Alcoholic Beverages**
- **Awards / Prizes**
- **Capitalized equipment and upgrades**
- **Cash Advances**
- **Communications**
- **Entertainment**
- **Food / Groceries (Unless prior approval has been granted)**
- **Gifts, Gift Certificates, etc.**
- **Hosting groups and guests**
- **Inter-departmental expenses**
- **Travel related expenses**
- **Personal purchases**
- **Rental / Leases- ie: equipment, rooms, buildings, land, etc.**
- **Selling / Marketing costs**
- **Transportation fares- ie: airfares, bus fares, train fares, ferry, etc.**
- **Utilities (Unless approval has been granted)**
- **Vehicle rental- ie: cars, vans, pickups, trucks, trailers, boats, etc.(Unless approved by OSP)**
- **Weapons / Ammunition**
- **Services covered by Amendment 54**
- **Split purchase (To circumvent the Arkansas Procurement law)**
- **Animal care, Feeding & Maintenance**
- **Ag Services-Plowing, Spraying**
- **Utilities & Maintenance-Non-Employee**
- **Equipment Maintenance & Repairs**

- **Building Maintenance & Repairs**
- **Grounds Maintenance & Repairs**
- **Data Processing Maintenance & Repair**
- **Contract Maintenance & Repair-Equipment**
- **Contract Maintenance & Repair-Building**
- **Contract Maintenance & Repair-Grounds**
- **Custodial-Non-Contract**
- **Custodial-Contract**
- **Equipment-Rental & Lease**
- **Data Processing-Rentals & Leases**
- **Land-Rentals & Leases**
- **Building-Rentals & Leases**
- **Housing-Rentals & Leases**
- **Storage Rentals / Fees**
- **Accounting Services**
- **Legal Services**
- **Data Processing Services**
- **Auditing Services**
- **Performance Fees (Entertainment)**
- **Trustee Service**
- **Management Consulting Service**
- **Laundry & Dry Clean**
- **Plant Care Services**
- **Security Service – Patrol & Watch Services**
- **Word-Processing Services**
- **Contract Personnel Services**
- **Broadcast Program Services-Materials**
- **Dispute / Resolution Services**
- **Forest Management Services & Maintenance**
- **Non-resident Alien professional Services**
- **Other Professional Services**
- **Binding**
- **Duplicating & Copying**
- **Microfilming / Processing**
- **Printing & Publishing**
- **Typesetting Service**
- **Graphics Design Service**
- **Professional Photography Services**
- **Video Production Services**
- **Advertising- Personnel Recruitment**
- **Advertising-Public Relations**
- **Engraving Service**
- **Appraisal Service**
- **Engineering & Architectural Service**

- **Environmental Laboratory Service**
- **Radiology Films**
- **Radiology –Procedures & Reading**
- **Prosthesis Manufacture, Fitting, Repair**
- **Appliances / Braces manufacture, fitting, repair**
- **Laboratory Services, Tests, Analysis**
- **Drug Testing**
- **Hospitalization**
- **Hospitalization – Outpatient**
- **Rehabilitation – Inpatient**
- **Rehabilitation – Outpatient**
- **Medical Services**
- **Surgical Services**
- **Anesthesia Services**
- **General Dental Services**
- **Physical Therapy**
- **Nursing Services**
- **Speech & Audiology Services**
- **Occupational Therapy**
- **Agency Nurse Fee**
- **Research Subjects**
- **EKG Services**
- **Athletic Medical Insurance Reimbursement**
- **Other Medical / Scientific Services**
- **Moving Expenses – Non-Employees**
- **Disbursement of Wages to Survivor**
- **Voluntary Cancel Contract Academic**